NEW JERSEY
CEMETERY BOARD

June 12, 2003

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State of New Jersey
Department of Law and Public Safety
Division of Consumer Affairs
Cemetery Board

IN THE MATTER OF

OHEB SHOLOM CEMETERY ASSOCIATION Administrative Action

FINAL ORDER OF DISCIPLINE

Certificate of Authority Number 136

This matter was opened to the New Jersey Cemetery Board following review of information in the Board's files which resulted in the issuance of a Provisional Order of Discipline regarding Oheb Sholom Cemetery Association's failure to file reports and to provide proofs of payments into the Maintenance and Preservation Fund. Oheb Sholom Cemetery Association responded to the Provisional Order by submitting the delinquent reports and asking the Board to dismiss the Provisional Order. The Board has reviewed the cemetery's submission and now makes the following findings of fact and conclusions of law:

FINDINGS OF FACT

1. Respondent, Oheb Sholom Cemetery Association, holds Certificate of Authority Number 136 issued by the Cemetery Board on August 23, 1972 pursuant to N.J.S.A. 8A:3-9. Respondent has been a New Jersey Cemetery Company at all times relevant to this matter and is not a municipality.

- 2. Pursuant to N.J.S.A. 8A:4-5, cemetery companies must make certain deposits into the Cemetery's Maintenance and Preservation Fund based on income generated by sales of lots or graves, and deposits based on resales of lots or graves, number of interments, and size of foundations installed.
- 3. Pursuant to N.J.S.A. 8A:4-12, each cemetery company that is not a municipality must file an annual report with the Board showing the extent and augmentation of the Maintenance and Preservation Fund for its fiscal year not later than 120 days after the close of its fiscal year.
- 4. A review of the Board's files demonstrates that as of the date of the filing of the Provisional Order of Discipline, the last annual Maintenance and Preservation Fund report was filed on September 9, 1996 for fiscal year 1995.
- 5. Oheb Sholom Cemetery Association has now filed its Maintenance and Preservation reports for fiscal years 1994 through 2001, and paid the required fees.

CONCLUSIONS OF LAW

The failure to file annual reports with the New Jersey Cemetery Board and/or the failure to deposit statutorily required sums into the Maintenance and Preservation Fund provide grounds for discipline pursuant to N.J.S.A. 45:1-21 (h). Respondent has now filed the required reports. There is nothing in the record that

would cause the Board to alter its determination that the penalty provisionally assessed should not be modified. The penalty provisionally ordered shall thus stand.

ACCORDINGLY, IT IS ON THIS 12 DAY OF JUNE, 2003, ORDERED that:

- 1. Oheb Sholom Cemetery Association shall cease and desist from failing to file its annual Maintenance and Preservation Fund report within 120 days of the close of its fiscal year and from failing to make all statutorily required deposits into the Maintenance and Preservation Fund.
- 2. Oheb Sholom Cemetery Association shall pay a civil penalty of \$500.00, by certified check or money order payable to the State of New Jersey and forwarded to Susan H. Gartland, Executive Director, New Jersey Cemetery Board, P.O. Box 45036, Newark, New Jersey, 07101.

NEW JERSEY STATE CEMETERY BOARD

